

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL	
OMB Number:	3235-0287
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1. Name and Address of Reporting Person* <b>BRISKMAN LOUIS J</b>  (Last) (First) (Middle) 51 WEST 52ND STREET  (Street) NEW YORK NY 10019  (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <b>CBS CORP [ CBS, CBS.A ]</b>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner Officer (give title below) Other (specify below) <b>EVP and General Counsel</b>
	3. Date of Earliest Transaction (Month/Day/Year) <b>05/10/2011</b>	
		6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned**

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
CBS Class B common stock	05/10/2011		M		13,700	A	\$5.2	198,522	D	
CBS Class B common stock	05/10/2011		s <sup>(1)</sup>		13,700	D	\$26.71	184,822	D	
CBS Class B common stock	05/11/2011		M		75,000	A	\$5.2	259,822	D	
CBS Class B common stock	05/11/2011		s		75,000	D	\$26.9334 <sup>(2)</sup>	184,822	D	
CBS Class B common stock								4,446	I	By 401(k)
CBS Class B common stock								2,784	I	By Hill's End Partners, L.P.

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date						Title
Employee Stock Option (right to buy) <sup>(3)</sup>	\$5.2	05/10/2011		M		13,700		02/24/2010 <sup>(4)</sup>	02/24/2017	CBS Class B common stock	13,700	\$0.0000	1,070,922	D	
Employee Stock Option (right to buy) <sup>(3)</sup>	\$5.2	05/11/2011		M		75,000		02/24/2010 <sup>(4)</sup>	02/24/2017	CBS Class B common stock	75,000	\$0.0000	995,922	D	

**Explanation of Responses:**

- These sales were effected pursuant to a Rule 10b5-1 trading plan adopted by the reporting person on May 26, 2010, as amended on March 11, 2011.
- The price reported in Column 4 is a weighted average price. These shares were sold in multiple transactions at prices ranging from \$26.81 to \$27.00 inclusive. The reporting person undertakes to provide upon request by the staff of the U.S. Securities and Exchange Commission, the Issuer or any security holder of the Issuer, full information regarding the number of shares sold at each separate price within the range set forth in this footnote.
- Right to buy under Issuer's long term incentive plan.
- These options vest in four equal annual installments beginning on February 24, 2010.

/s/ Louis J. Briskman

05/12/2011

\*\* Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

\* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

\*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.